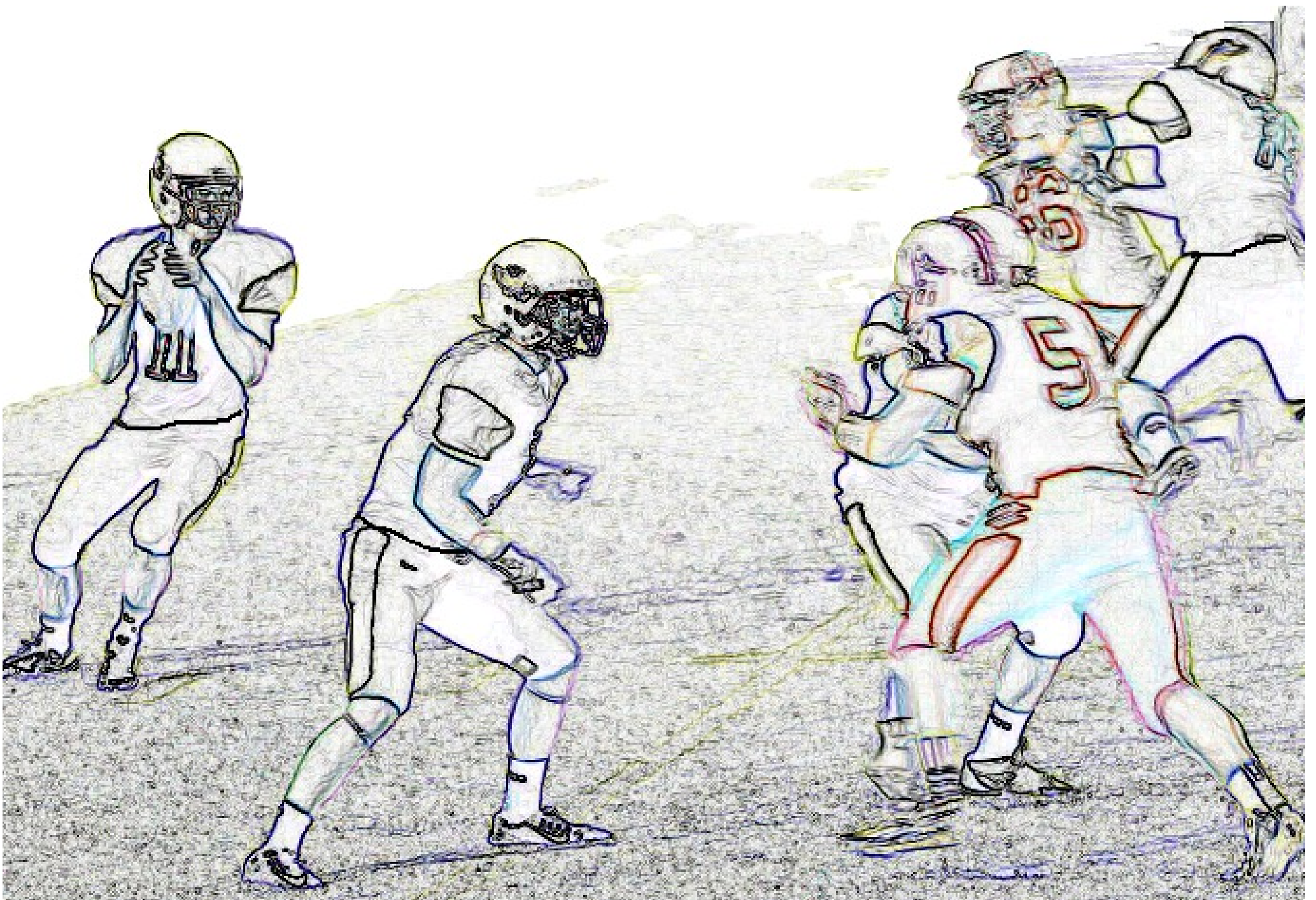


# Petroleum Taxes

Collections and Transfers

Distributions to Counties

Quantities and Collections by Fuel Type



# Petroleum Tax Collections and Transfers

## Collections

Gasoline Tax	\$284,801,869	
Special Fuel Tax	\$113,147,510	<i>includes diesel, fuel oil, kerosene, jet fuel</i>
Interstate Fuel	-\$6,000,000	<i>payments to IFTA</i>
Fuel Tax Collected at Scales	\$11,100	
Compressed Gas I, II, III	\$166,888	
Aviation Gasoline	\$119,178	
Contractors Direct Pay Permits	\$797,665	
Less Non-Highway Refunds	<u>-\$7,078</u>	
<b>Sub-Total</b>	<b>\$393,037,132</b>	
Environmental Protection	\$1,656,365	<i>Groundwater Trust Fund</i>
Penalty Dyed-Diesel Fuel	\$12,280	
Compressed Gas 1/4 Cent	\$319,124	<i>Fire Marshal Fund</i>
Compressed Gas 1/10 Cent	\$127,650	<i>Propane Education</i>
Lubricating Oil	\$907,873	<i>State Highway, 4-lane project</i>
Natural Gas	\$696,021	<i>General Fund</i>
Locomotive Fuel Railroad Revitalization Fund	\$191,781	<i>Railroad Revitalization Fund</i>
Seawall Tax-Coast Counties	<u>\$5,697,689</u>	<i>Seawall Maintenance and Support</i>
<b>Total Receipts</b>	<b>\$402,645,915</b>	

## Transfers

Mississippi Department of Transportation (MDOT)	\$285,247,108	
State Aid Road Program	\$52,623,704	
Harrison County Road Protection	\$1,616,463	
Hancock County Road Protection	\$390,266	
Jackson County Road Protection	<u>\$1,001,658</u>	
Total Coastal Road Protection	\$3,008,387	
Municipal Aid, MDOT Contribution	\$1,000,000	
Municipal Aid, County Contribution	<u>\$581,287</u>	
Total Municipal Aid	\$1,581,287	
County Distribution 5/14ths - Motor Fuel Tax	\$41,037,651	
Harrison County Seawall	\$3,062,408	
Hancock County Seawall	\$738,954	
Jackson County Seawall	<u>\$1,896,327</u>	
Total Seawall	\$5,697,689	<i>\$65-33-47</i>
Mississippi Aeronautics Commission	\$1,646,869	<i>\$27-5-101(d)</i>
Department of Marine Resources	\$3,050,000	<i>Amount appropriated by Legislature annually</i>
Department of Environmental Quality	\$1,656,365	<i>\$49-17-407(2)</i>
MS Propane Education	\$123,182	<i>\$75-57-119</i>
Penalty Dyed-Diesel Fuel	\$12,280	
Fire Marshall's Office	\$319,124	<i>\$27-59-49</i>
General Fund (Natural Gas)	\$696,020	<i>\$27-59-307</i>
Collection Fees Compressed Gas	\$4,468	<i>\$75-57-119</i>
Department of Wildlife, Fisheries and Parks	\$5,750,000	<i>Amount appropriated by Legislature annually</i>
Locomotive Fuel Railroad Revitalization Fund	<u>\$191,781</u>	<i>\$27-5-307 &amp; 321</i>
<b>Total Transfers</b>	<b>\$402,645,915</b>	

Collections are transferred the month following collection. June 2013 collections were transferred in July 2013, which is the first month of Fiscal Year 2014.

# Petroleum Tax Distributions to Counties

County	Fiscal Year 2014				Fiscal Year 2013			
	Municipal Share	County Share	Surplus	Total	Municipal Share	County Share	Surplus	Total
Adams	\$6,909	\$183,091	\$288,179	\$478,179	\$6,909	\$183,091	\$285,483	\$475,483
Alcorn	\$8,848	\$181,152	\$290,972	\$480,972	\$8,848	\$181,152	\$288,250	\$478,250
Amite	\$1,135	\$188,865	\$281,900	\$471,900	\$1,135	\$188,865	\$279,263	\$469,263
Attala	\$4,044	\$185,956	\$301,922	\$491,922	\$4,044	\$185,956	\$299,098	\$489,098
Benton	\$838	\$189,162	\$208,597	\$398,597	\$838	\$189,162	\$206,646	\$396,646
Bolivar	\$9,017	\$180,983	\$371,327	\$561,327	\$9,017	\$180,983	\$367,854	\$557,854
Calhoun	\$3,260	\$186,740	\$260,581	\$450,581	\$3,260	\$186,740	\$258,144	\$448,144
Carroll	\$786	\$189,214	\$255,387	\$445,387	\$786	\$189,214	\$252,998	\$442,998
Chickasaw	\$3,975	\$186,025	\$251,881	\$441,881	\$3,975	\$186,025	\$249,525	\$439,525
Choctaw	\$1,237	\$188,763	\$210,357	\$400,357	\$1,237	\$188,763	\$208,389	\$398,389
Claiborne	\$881	\$189,119	\$226,122	\$416,122	\$881	\$189,119	\$224,007	\$414,007
Clarke	\$2,609	\$187,391	\$285,361	\$475,361	\$2,609	\$187,391	\$282,692	\$472,692
Clay	\$6,360	\$183,640	\$244,085	\$434,085	\$6,360	\$183,640	\$241,802	\$431,802
Coahoma	\$9,400	\$180,600	\$287,568	\$477,568	\$9,400	\$180,600	\$284,878	\$474,878
Copiah	\$5,058	\$184,942	\$338,860	\$528,860	\$5,058	\$184,942	\$335,691	\$525,691
Covington	\$2,184	\$187,816	\$241,909	\$431,909	\$2,184	\$187,816	\$239,646	\$429,646
Desoto	\$61,906	\$128,094	\$672,308	\$862,308	\$61,906	\$128,094	\$666,020	\$856,020
Forrest	\$19,295	\$170,705	\$415,269	\$605,269	\$19,295	\$170,705	\$411,385	\$601,385
Franklin	\$1,130	\$188,870	\$236,264	\$426,264	\$1,130	\$188,870	\$234,054	\$424,054
George	\$1,644	\$188,356	\$262,843	\$452,843	\$1,644	\$188,356	\$260,384	\$450,384
Greene	\$924	\$189,076	\$282,509	\$472,509	\$924	\$189,076	\$279,867	\$469,867
Grenada	\$7,364	\$182,636	\$250,325	\$440,325	\$7,364	\$182,636	\$247,984	\$437,984
Hancock	\$8,828	\$181,172	\$325,625	\$515,625	\$8,828	\$181,172	\$322,579	\$512,579
Harrison	\$28,687	\$161,313	\$767,825	\$957,825	\$28,687	\$161,313	\$760,643	\$950,643
Hinds	\$26,888	\$163,112	\$993,457	\$1,183,457	\$26,888	\$163,112	\$984,165	\$1,174,165
Holmes	\$4,807	\$185,193	\$304,745	\$494,745	\$4,807	\$185,193	\$301,894	\$491,894
Humphreys	\$1,960	\$188,040	\$212,615	\$402,615	\$1,960	\$188,040	\$210,626	\$400,626
Issaquena	\$308	\$189,692	\$188,132	\$378,132	\$308	\$189,692	\$186,373	\$376,373
Itawamba	\$2,803	\$187,197	\$275,377	\$465,377	\$2,803	\$187,197	\$272,801	\$462,801
Jackson	\$27,041	\$162,959	\$654,949	\$844,949	\$27,041	\$162,959	\$648,823	\$838,823
Jasper	\$1,620	\$188,380	\$283,478	\$473,478	\$1,620	\$188,380	\$280,827	\$470,827
Jefferson	\$908	\$189,092	\$226,665	\$416,665	\$908	\$189,092	\$224,545	\$414,545
Jefferson Davis	\$751	\$189,249	\$219,992	\$409,992	\$751	\$189,249	\$217,935	\$407,935
Jones	\$7,540	\$182,460	\$436,521	\$626,521	\$7,540	\$182,460	\$432,438	\$622,438
Kemper	\$948	\$189,052	\$280,818	\$470,818	\$948	\$189,052	\$278,191	\$468,191
Lafayette	\$11,057	\$178,943	\$364,546	\$554,546	\$11,057	\$178,943	\$361,136	\$551,136
Lamar	\$5,987	\$184,013	\$364,086	\$554,086	\$5,987	\$184,013	\$360,680	\$550,680
Lauderdale	\$13,321	\$176,679	\$475,242	\$665,242	\$13,321	\$176,679	\$470,796	\$660,796
Lawrence	\$1,253	\$188,747	\$225,443	\$415,443	\$1,253	\$188,747	\$223,335	\$413,335
Leake	\$3,567	\$186,433	\$285,964	\$475,964	\$3,567	\$186,433	\$283,289	\$473,289
Lee	\$21,672	\$168,328	\$435,645	\$625,645	\$21,672	\$168,328	\$431,570	\$621,570
Leflore	\$8,019	\$181,981	\$312,834	\$502,834	\$8,019	\$181,981	\$309,908	\$499,908
Lincoln	\$6,270	\$183,730	\$319,211	\$509,211	\$6,270	\$183,730	\$316,226	\$506,226
Lowndes	\$11,091	\$178,909	\$377,169	\$567,169	\$11,091	\$178,909	\$373,641	\$563,641
Madison	\$27,953	\$162,047	\$522,256	\$712,256	\$27,953	\$162,047	\$517,371	\$707,371
Marion	\$3,702	\$186,298	\$288,131	\$478,131	\$3,702	\$186,298	\$285,436	\$475,436
Marshall	\$5,357	\$184,643	\$348,452	\$538,452	\$5,357	\$184,643	\$345,193	\$535,193
Monroe	\$6,820	\$183,180	\$358,789	\$548,789	\$6,820	\$183,180	\$355,433	\$545,433
Montgomery	\$3,642	\$186,358	\$215,100	\$405,100	\$3,642	\$186,358	\$213,088	\$403,088
Neshoba	\$4,496	\$185,504	\$300,927	\$490,927	\$4,496	\$185,504	\$298,112	\$488,112
Newton	\$4,250	\$185,750	\$278,948	\$468,948	\$4,250	\$185,750	\$276,339	\$466,339
Noxubee	\$2,246	\$187,754	\$270,718	\$460,718	\$2,246	\$187,754	\$268,185	\$458,185
Oktibbeha	\$12,766	\$177,234	\$333,107	\$523,107	\$12,766	\$177,234	\$329,991	\$519,991
Panola	\$6,075	\$183,925	\$337,129	\$527,129	\$6,075	\$183,925	\$333,976	\$523,976
Pearl River	\$6,900	\$183,100	\$423,267	\$613,267	\$6,900	\$183,100	\$419,308	\$609,308
Perry	\$1,498	\$188,502	\$263,891	\$453,891	\$1,498	\$188,502	\$261,423	\$451,423
Pike	\$8,549	\$181,451	\$302,517	\$492,517	\$8,549	\$181,451	\$299,687	\$489,687

# Petroleum Tax Distributions to Counties

Fiscal Year 2014					Fiscal Year 2013			
County	Municipal Share	County Share	Surplus	Total	Municipal Share	County Share	Surplus	Total
Pontotoc	\$4,236	\$185,764	\$288,198	\$478,198	\$4,236	\$185,764	\$285,502	\$475,502
Prentiss	\$6,407	\$183,593	\$258,987	\$448,987	\$6,407	\$183,593	\$256,565	\$446,565
Quitman	\$2,352	\$187,648	\$206,748	\$396,748	\$2,352	\$187,648	\$204,814	\$394,814
Rankin	\$29,454	\$160,546	\$669,669	\$859,669	\$29,454	\$160,546	\$663,405	\$853,405
Scott	\$5,473	\$184,527	\$304,060	\$494,060	\$5,473	\$184,527	\$301,216	\$491,216
Sharkey	\$1,790	\$188,210	\$201,242	\$391,242	\$1,790	\$188,210	\$199,359	\$389,359
Simpson	\$4,245	\$185,755	\$298,022	\$488,022	\$4,245	\$185,755	\$295,234	\$485,234
Smith	\$2,050	\$187,950	\$274,303	\$464,303	\$2,050	\$187,950	\$271,737	\$461,737
Stone	\$2,469	\$187,531	\$242,549	\$432,549	\$2,469	\$187,531	\$240,280	\$430,280
Sunflower	\$8,883	\$181,117	\$323,381	\$513,381	\$8,883	\$181,117	\$320,356	\$510,356
Tallahatchie	\$3,388	\$186,612	\$272,529	\$462,529	\$3,388	\$186,612	\$269,980	\$459,980
Tate	\$5,536	\$184,464	\$267,686	\$457,686	\$5,536	\$184,464	\$265,182	\$455,182
Tippah	\$4,539	\$185,461	\$258,011	\$448,011	\$4,539	\$185,461	\$255,598	\$445,598
Tishomingo	\$3,730	\$186,270	\$243,925	\$433,925	\$3,730	\$186,270	\$241,644	\$431,644
Tunica	\$579	\$189,421	\$223,612	\$413,612	\$579	\$189,421	\$221,520	\$411,520
Union	\$4,460	\$185,540	\$264,567	\$454,567	\$4,460	\$185,540	\$262,092	\$452,092
Walthall	\$905	\$189,095	\$227,861	\$417,861	\$905	\$189,095	\$225,730	\$415,730
Warren	\$10,437	\$179,563	\$360,434	\$550,434	\$10,437	\$179,563	\$357,063	\$547,063
Washington	\$13,441	\$176,559	\$393,057	\$583,057	\$13,441	\$176,559	\$389,380	\$579,380
Wayne	\$2,984	\$187,016	\$319,459	\$509,459	\$2,984	\$187,016	\$316,471	\$506,471
Webster	\$1,975	\$188,025	\$216,085	\$406,085	\$1,975	\$188,025	\$214,064	\$404,064
Wilkinson	\$1,557	\$188,443	\$262,415	\$452,415	\$1,557	\$188,443	\$259,961	\$449,961
Winston	\$3,995	\$186,005	\$276,899	\$466,899	\$3,995	\$186,005	\$274,309	\$464,309
Yalobusha	\$2,765	\$187,235	\$231,538	\$421,538	\$2,765	\$187,235	\$229,372	\$419,372
Yazoo	\$5,250	\$184,750	\$361,462	\$551,462	\$5,250	\$184,750	\$358,081	\$548,081
TOTAL	\$581,284	\$14,998,716	\$26,284,796	\$41,864,796	\$581,284	\$14,998,716	\$26,038,937	\$41,618,937

*This schedule is based on month of diversion, not the month of collection*

Section 27-5-101 sets forth the distribution of the taxes to the counties from gasoline and special fuels. The counties share is derived from the “base” rate of tax. For gasoline, the base tax is the first 7 cents per gallon, and for un-dyed diesel, the base rate is the first 10 cents per gallon. After specified transfers are made from the base tax collections, 5/14ths of the remainder is distributed to the counties. The law provides that a portion of the counties share is shared with the municipalities within that county.

The following is the distribution of 5/14ths between the counties:

1. Pay each county \$190,000 annually. The municipalities share is paid from the \$190,000.
2. Annually, the remainder is divided according to the following formula (This split is listed as “surplus” in the above chart):
  - 1/3 share split evenly among all the counties;
  - 1/3 share split based upon the population of each county;
  - 1/3 share split based on the square miles of each county.

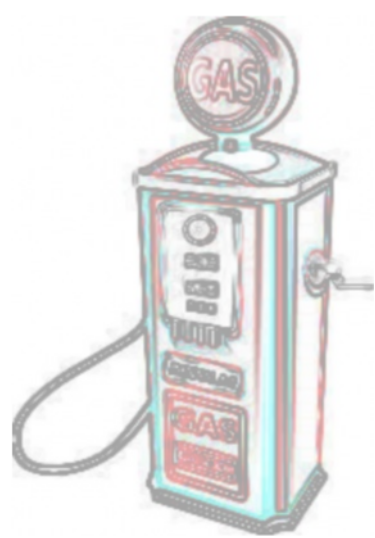
*The 9/14ths share provides a monthly transfer of \$83,333.33 to the Municipal Aid Fund; 50% of the tax on gasoline collected in the three coastal counties is returned to those counties for Road Protection; amounts specified to retire the bond sinking funds; and the remainder for the benefit of the State Highway Fund.*

*The additional tax is 11 cents a gallon on gas and the 8 cents a gallon on diesel. The amount of tax collections from the first 2 cents per gallon of the additional tax is used exclusively for the construction, reconstruction and maintenance of highways or the payment of interest and principal on bonds. Of the remaining additional tax:*

- 23 ¼% is for the **State Aid Road Fund**
- The remainder to the **State Highway Fund**



# Quantities and Taxes Collected by Fuel Type



All motor fuels including gasoline, diesel, kerosene, fuel oil, compressed gas, natural gas and lubricating oil, are subject to Petroleum Excise Taxes. These taxes are collected from petroleum product distributors, interstate motor carriers, and persons using petroleum products.

## Automotive Gasoline

Gross Gallons	4,246,513,869	Tax	\$292,323,485
Exempt Sales	2,589,351,277	Penalty	\$28,274
2% Allowance	33,143,231	Government Exemption	-\$1,840,112
		Credits	-\$4,820,429
Net Taxable Gallons	1,629,377,156	Total Collections	\$285,691,218

## Special Fuels

	Gallons	Tax	
Dyed Diesel & Kerosene	128,497,429	\$7,388,604	5.75 cents
Fuel Oil	1,239	\$71	5.75 cents
Un Dyed Diesel	585,484,727	\$105,387,260	18 cents (road use)
Jet Fuel	27,974,886	\$1,468,682	5.25 cents
Dyed Diesel Fuel	962,228	\$99,736	12.25 cents
Penalty		\$4,554	
Subtotal		\$114,348,907	
Government Exemptions		-\$1,247,473	
Authorized Credits		-\$439,493	
Total Collections		\$112,661,940	

# Quantities and Taxes Collected by Fuel Type

## Special Fuel Contractor’s Direct Pay Permits

	Gallons	Tax	
Dyed Diesel & Kerosene	2,473,776	\$142,242	5.75 cents
Fuel Oil	186,878	\$10,746	5.75 cents
Un Dyed Diesel	1,185,615	\$213,411	18 cents (road use)
Dyed Diesel Fuel	3,676,503	\$450,372	12.25 cents
Penalty		\$79,596	
<b>Subtotal</b>		<b>\$896,367</b>	
Credit Un Dyed Diesel		-\$98,359	
Authorized Credits		-\$2,313	
<b>Total Collections</b>		<b>\$795,694</b>	

## Aviation Gasoline

Gross Gallons	4,570,078
Exempt Sales	3,014,530
2% Allowance	31,107
<b>Net Taxable Gallons</b>	<b>1,525,694</b>
Tax	\$97,564
Penalty	\$86
Government Exemption	-\$2,537
Credits	-\$985
<b>Total Collections</b>	<b>\$94,129</b>

## Environmental Protection Fee

Type of Fuel	Gallons	Fees	Section 49-17-4407 (2a) & (2b) imposes an additional fee of 4/10ths of 1 cent on gasoline and special fuel for the support of the Groundwater Trust Fund. The law provides that when the balance in the Trust Fund exceeds \$10 million, then the imposition of the fee is suspended until the balance falls below \$6 million.
Automotive Gasoline	136,363,911	\$545,455	
Aviation Gasoline	167,049	\$668	
Diesel & Kerosene	18,144,159	\$72,577	
Fuel Oil	75,285	\$301	
Un Dyed Diesel	48,380,371	\$193,521	
Jet Fuel	2,984,301	\$11,937	Because the balance of the Trust Fund exceeded \$10 million, collection of the fee was suspended July 1, 2013. The fee was not reinstated until August 1, 2014. Therefore, the only collections made in FY 2014 for the fund were the June 2013 transactions which were reported to the DOR in July 2013, the first month of Fiscal Year 2014.
<b>Total Fees</b>		<b>\$824,460</b>	
Penalty		\$591	
Credit		-\$330	
<b>Total Collections</b>		<b>\$824,721</b>	

# Quantities and Taxes Collected by Fuel Type

## Compressed Gas

	Gallons	Tax	
Compressed Gas	126,761,169	\$443,664	.35 cents
Highway Use Compressed Gas	88,054	\$14,749	16.75 cents
Natural Gas	716,307	\$128,935	18 cents (road use)
Penalty		\$1,417	
Subtotal		\$588,765	
Government Exemptions		-\$29	
Authorized Credits		-\$204	
Total Collections		\$588,531	
Compressed Gas Decal Fees		\$45,913	

## Natural Gas, Compressed Gas & Locomotive Fuel Collections

	Quantity	Tax	
Natural Gas	38,257,355	\$528,264	3 cents per MCF
Natural Gas	1,252,373	\$150,284	12 cents per MCF
Compressed Gas	182,974	\$900	1/2 cent per MCF
Compressed Gas	275,165	\$5,503	2 cents per MCF
Locomotive Fuel	26,915,673	\$201,867	3/4 cent per gallon
Penalty		\$1,472	
Credit		-\$146	
Total Collections		\$888,145	

## Crankcase Lubricating Oil (Motor Oil)

The tax on lubricating oil is 2 cents per quart, or 8 cents per gallon. The revenue is designated for the State Highway Fund to construct or reconstruct highways under the Four Lane Highway Program Section 27-57-1 & 37	Net Taxable Gallons	11,218,677
	Tax	\$897,494
	Penalty	\$178
	Credits	-\$423
	Total Collections	\$897,249

# Quantities and Taxes Collected by Fuel Type

## Seawall Tax Collections

Section 65-33-47 imposes an additional tax on gasoline in Harrison, Hancock and Jackson Counties for the support and maintenance of the Seawall. The tax is 3 cents per gallon and is only imposed on gasoline.

	Gallons	Tax
Harrison County	102,529,909	\$3,077,249
Jackson County	63,052,865	\$1,890,984
Hancock County	24,621,942	\$738,674

## International Fuel Tax Agreement (IFTA)

Fuel Type	Gallons	Tax
Diesel	-31,754,907	-\$5,772,354
Gasoline	228	\$41
CNG	3,177	\$724
Penalty		\$48,231
Credits		-\$91,115
Audits		\$201
Total		-\$5,814,272



IFTA is a compact of the 48 contiguous States, the IRS, the 10 Canadian provinces, and the federal government of Canada.

A motor carrier licensed under IFTA reports to its home state all miles traveled in all jurisdictions, total fuel consumed, and the total fuel purchased. IFTA apportions tax collections among the states based on miles traveled and the fuel used by carriers within each state according to each state’s tax rates.

THE DOR collects the taxes from Mississippi based licensees on behalf of all member jurisdictions and makes a payment to IFTA for taxes collected for those jurisdictions. Likewise, the DOR receives payments from other states who collect Mississippi taxes from their licensees.

Mississippi is a payout state. That means carriers purchase more fuel in the State than they consume and why the amount “collected” is a negative.